

INTISARI

Penelitian ini bertujuan untuk menguji apakah ada pengaruh Pendapatan Asli Daerah dan Dana Alokasi Umum Pada Belanja Modal pada pemerintah Kabupaten/Kota Jawa Timur. Data penelitian Pendapatan Asli Daerah, Dana Alokasi Umum, dan Belanja Modal berasal dari laporan realisasi APBD Kabupaten/Kota Jawa Timur periode 2013-2015, diperoleh langsung dari kantor Badan Pemeriksa Keuangan (BPK) Jawa Timur. Sampel dalam penelitian ini ditentukan dengan melakukan *Purposive Sampling* Pada Kabupaten/Kota Jawa Timur periode 2013-2015. Berdasarkan kriteria yang telah ditentukan maka diperoleh 108 sampel yang digunakan. Uji Hipotesis menggunakan analisis regresi linear berganda, menggunakan alat bantu SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian ini menunjukkan bahwa: (1) Pendapatan Asli Daerah (PAD) berpengaruh positif terhadap Belanja Modal (BM), karena semakin tinggi Pendapatan Asli Daerah yang diterima oleh suatu daerah maka semakin tinggi pula Belanja Modal yang akan dianggarkan oleh daerah tersebut; (2) Dana Alokasi Umum (DAU) berpengaruh positif terhadap Belanja Modal (BM) karena semakin tinggi dana alokasi umum yang diterima oleh suatu daerah maka semakin besar pula belanja modal yang dapat di alokasikan oleh daerah tersebut.

Kata Kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, dan Belanja Modal.

ABSTRACT

The purpose of this research is to examine whether local own source revenue and general allocation fund give influence to the capital expenditure on the government of districts / cities in East Java. The data is the local own source revenue and the general allocation fund is originated from the realization of the report of Local Budget of districts / cities in East Java in 2013-2015 periods, it has been obtained directly from the Audit Board of the Republic of Indonesia of East Java. The samples have been determined by using purposive sampling on districts / cities in East Java in 2013-2015 periods. Based on the predetermined criteria 108 samples have been obtained as samples. The hypothesis test has been done by using multiple linear regression analysis and the SPSS (Statistical Product and Service Solutions).

The result of the research shows that: (1) local own source revenue give positive influence to the capital expenditure because when the acceptance of the local own source revenue is getting high, the capital expenditure which has been budgeted will be high as well; (2) general allocation fund give positive influence to the capital expenditure because when the acceptance of general allocation fund is getting high, the capital expenditure which can be allocated will be high as well.

Keywords: local own source revenue, general allocation fund, capital expenditure

